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No. 22

**In the Supreme Court of the United States**

Argued March 1960

**PLANNING COMMISSION, PETITIONER**

**ALMON C. BARKER, INDIVIDUALLY AND AS UNITED  
STATES ATTORNEY GENERAL, RESPONDENT FOR THE  
FIRST DISTRICT OF NEW YORK**

**ON PETITION FOR A WRIT OF HABEAS CORPUS TO THE UNITED  
STATES DISTRICT COURT OF APPEALS FOR THE SECOND  
CIRCUIT**

**RECOMMENDED FOR THE COURT**

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In the Supreme Court of the United States

OCTOBER TERM, 1940

No. 92

FLORENCE GUGGENHEIM, PETITIONER

v.

ALMON Q. RASQUIN, INDIVIDUALLY AND AS UNITED  
STATES COLLECTOR OF INTERNAL REVENUE FOR THE  
FIRST DISTRICT OF NEW YORK

ON PETITION FOR A WRIT OF CERTIORARI TO THE UNITED  
STATES CIRCUIT COURT OF APPEALS FOR THE SECOND  
CIRCUIT

MEMORANDUM FOR THE RESPONDENT

Although we believe that the decision below is correct, we do not oppose the petition in view of the conflict with decisions in three other circuits<sup>1</sup> which the court below recognized (R. 197-198). Moreover, the same question is involved in a number of other cases now pending, and it is important administratively that the question be settled.

Respectfully submitted.

FRANCIS BIDDLE,  
*Solicitor General.*

JUNE 1940.

<sup>1</sup> *Commissioner v. Haines*, 104 F. (2d) 854 (C. C. A. 3rd); *Helvering v. Cronin*, 106 F. (2d) 907 (C. C. A. 8th); *Helvering v. Bryan*, 109 F. (2d) 430 (C. C. A. 4th).